

ElkerLodge Services Ltd Internal Audit Service

Checklist for Year Ending 31 March 2024

This report has been prepared for the sole use of.

Gate Helmsley Parish Council

<https://www.ganduhelmsley-pc.co.uk/council-documents>

No responsibility or liability is accepted by Elker Lodge Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

<p>A. Appropriate accounting records have been properly kept throughout the year. AND I. Periodic bank account reconciliations were properly carried out during the year.</p>	<p>Accounts are recorded on a spreadsheet which is appropriate to the size of the Council.</p> <p>I have confirmed that the balance was correctly brought forward from the previous year- see calcs.</p> <p>S137 - Noted but unused</p> <p>Clerk holds Cilca</p> <p>General Power of Competence (GPC) -/ Held</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<p>Financial Regulations properly tailored to council?</p> <p>There are adequate controls over the receipt and payment of invoices.</p> <p>I reviewed a sample of payments and found them to be supported by invoices, and that VAT had been correctly accounted for.</p> <p>Payments & inv reference clearly shown in minutes</p> <p>VAT was reclaimed promptly, and the correct sum of £139.42 was paid by HMRC on 23/05</p>
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>An insurance policy covers the relevant risks - appears high for council size?</p> <p>Fidelity £150k appropriate</p> <p>Minute show clear Resolutions in place</p> <p>All electronic documentation is backed up to Microsoft cloud.</p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>The Parish Council approved a budget at its meeting on 7th December 2023, budget is Not in the minutes</p> <p>The Parish Council set a precept of £7000 at its meeting 7th December 2023, precept value is in the minutes</p> <p>The Council is small and makes few payments; progress is monitored by reporting bank balances, at each meeting.</p> <p>Reserves in cashbook</p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>I confirmed that the precept of £5000 was credited to the Council's bank account.</p> <p>Interest was received & banked</p> <p>Grants received & received</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>Not Held</p>
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p>The only member of staff (the Clerk) has a contract of employment, which is signed by both employer and employee.</p> <p>Pay roll run inhouse</p> <p>Payslip seen - deductions calculated appropriately</p>

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H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority	<p>The Council maintains a suitable asset register, date of purchase would help</p> <p>I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.</p>
I. Periodic bank account	<p>Regular bank reconciliations are presented to the Council.</p> <p>I reviewed the year-end bank reconciliation see Calcs Sheet</p>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	<p>The Council maintains its accounts on the correct basis, namely</p> <p>receipts and payments</p> <p>I reviewed the AGAR accounting statement -</p> <p>Part 2</p>
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	<p>The Parish Council intends to certify itself as exempt from a limited assurance review (as it did last year) when it approves its AGAR in 2024.</p> <p>I confirm that the Council meets the criteria.</p> <p>The authority was in existence on 1st April 2020</p> <p>Gross annual income or gross annual expenditure does not exceed £25,000</p> <p>Has not: • issued a public interest report in respect of the authority</p>
L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with any relevant transparency code requirements	<p>The New website is of poor quality, content fails to meet transparency due to missing items and the format files have been uploaded as images rather than PDF's</p> <p>The Council does not comply with this requirement - specifically re:-</p> <p>Accounts from 2015 are on the Web - 2015- 2020 missing - clerk can send link to dataset, link not on web - clerk can send link to dataset, link not on web</p> <p>Minutes from 2015 are on the web - all present</p> <p>Policies - Web Site is poor and fails to meet transparency</p> <p>The Council does not comply with the Transparency code's publication requirements.</p>
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	<p>Public rights for 2022/23 were Not properly exercised.</p> <p>Notice Not on Web</p>
N. The authority complied with the publication requirements for the prior year AGAR.	<p>Agar Published on the Web</p> <p>Internal Audit Report Published on the Web</p> <p>Accounts for Year published on the Web</p>
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee	<p>The Council does not act as a trustee for any trust funds.</p>

Item No	Section	Comments	To check on audit	Version	Y/LCA Doc Properties	Status	Ref	Y/N or N/A	Note
Basic Governance									
1	Standing Orders	NALC Model * To note SR for contracts thresholds ma / require amendment with the release of the updated FR in 2024 The SO	1	Ver 2 April 2022	04/05/2022	AR/BP SR*		Yes	not on own page on nyc dataset link from clerk or facebook
2	Financial Regulations	NALC Model 2019 - updated 2022 (Contracts) Be aware that a update is due of the FR, the council should adapt & adopt as soon after release as possible	1	2022	05/09/2022	SR	1	Yes	not on own page on nyc dataset link from clerk or facebook / new one reg
4	Code of Conduct	New LGA Code of Conduct 2021, endorsed by NALC All local councils are required to adopt a Code of Conduct.	1	2021	21/05/2021	SR	3	Yes	not on own page on nyc dataset link from clerk or facebook
11	Members' Registers of Interest	A complete set of up-to-date registers of interest for all current councillors (copy held by Monitoring Officer), and on the website of the local council.	1			SR	4	No	needs rectifying
17	Co-option Policy		1		18/09/2019	BP		No	advised to adopt
18	Terms of Reference for committees		1			BP		na	
21	Publication Scheme under the Freedom of Information Act 2000	Model	1			SR	6	No	needs rectifying
22	Privacy Notices: General	Part of NALC GDPR Toolkit	1	2021	31/05/2022	SR		No	not on own page on nyc dataset link from clerk or facebook
	Privacy Notices: for employees, councillors, volunteers.	Part of NALC GDPR Toolkit	1	2021	31/05/2022	SR		No	not on own page on nyc dataset link from clerk or facebook
24	Data protection/information security policy - GDPR	NALC Model A policy describing how the council intends to discharge its duties under GDPR. Examples available from YLCA	1		31/01/2020	BP		No	advised to adopt
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1		13/12/2018	SR		yes	
	Recording Policy	not in list	1		16/09/2019	BP		yes	
31	Website Accessibility Statement	Sets out what web site content is and isn't accessible and how users can contact the council for assistance	1			SR	12	No	needs rectifying
68	Schedule of charges & fees for council information (see 21)	Publication scheme for charges and fees must be included on the council's website	1			SR	19	No	needs rectifying
69	Reserves Policy	The Practitioners Guide provides information regarding reserves.	1			BP		No	advised to adopt
80	Grievance procedures	NALC Model - (LTN 22) Guidance is provided in the form of the ACAS Code of Practice on Discipline and Grievance.	1		30/01/2020	BP		yes	
81	Disciplinary procedures	NALC Model - Guidance is provided (LTN 22) in the form of the ACAS Code of Practice on Discipline and Grievance.	1		31/01/2020	BP		yes	
89	Business Continuity Plan		1		29/09/2020	BP		No	advised to adopt
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training requirements for councillors and staff for the year.	1		03/08/2020	BP		yes	

Banks Accounts		o/b		c/b		Opening Balance Check		Closing Balance Check	
1 Balances Brought Forward	4,049.00	4,049.43	-0.43	1,874.98	1,897.55	O/B Bank Statement	4,049.43	C/B Bank Statement	6,358.94
2 Precept or Rates and Levies	5,000.00	5,000.00	0.00	2,174.45	4,461.39	O/B Cashbook	4,049.43	C/B Cashbook	6,358.94
3 Total Other Receipts	3,512.00	3,511.99	0.01				0.00		0.00
4 Staff Costs	1,471.00	1,471.02	-0.02	4,049.43	6,358.94	unpres payments at Y/E		unpres payments at Y/E	
5 Loan Interest/Capital Repayment	0.00	0.00	0.00			unpres receipts at Y/E		unpres receipts at Y/E	
6 All Other Payments	4,731.00	4,731.46	-0.46			should be Zero	0.00	should be Zero	0.00
7 Balances Carried Forward	6,359.00	6,358.94	0.06						
8 Total Cash and Short Term Investments	6,359.00	6,358.94	0.06						
Activity Check				Receipts Check		Payments Check			
O/B Cashbook		4,049.43		Total Receipts in Yr	8,511.99	* Total Exp in Year	6,202.48		
Total Receipts in Yr		8,511.99		Less Precep	5,000.00				
Total Exp in Yr		6,202.48		Total Other Receipts	3,511.99	Salarie in the Year	1,471.02		
						Milage All			
						Paye in Yr			
C/B Cashbook		6,358.94				Total Staff cost	1,471.02		
should be Zero		0.00				Other Exp on CB	4,731.46		